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MARIN COUNTY DISTRICT ATTORNEY

**VICTIM WITNESS ASSISTANCE
PROGRAM GRANT**

04293

GRANT AWARD NO. VW07260210

Independent Auditor's Report
and Program Statements

For the Period July 1, 2007 Through June 30, 2008

MARIN COUNTY DISTRICT ATTORNEY

VICTIM WITNESS ASSISTANCE PROGRAM GRANT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

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MARIN COUNTY DISTRICT ATTORNEY

VICTIM WITNESS ASSISTANCE PROGRAM GRANT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

AUDIT SUMMARY

Audit Scope

We have audited the Victim Witness Assistance Program (the "Program") listed below. The grant was awarded to the Marin County District Attorney's Office (the "DA") by the State of California, Office of Emergency Services ("OES"). A summary of our audit is as follows:

<u>Grant Number</u>	<u>Audited Grant Period</u>	<u>Grant Award</u>	<u>Costs Claimed</u>
VW07260210	07/01/07 ~ 06/30/08	\$ 178,157	\$ 178,157

The Status of Cash (Exhibit A), the Statement of Approved Budget and Cumulative Expenditures (Exhibit B) and the Statement of Costs Claimed and Accepted (Exhibit C) are referred to as the program statements of the DA. These statements are prepared from the grant budget approved by OES, the Report of Expenditures and Request for Funds (OES form 201) (Exhibit D).

Our audit of the Program statements covered the grant from the grant award date through the final, or most recent, quarterly OES form 201 submitted to OES. The objectives of our audit were to determine:

1. The fairness of the Marin County District Attorney's Office Program statement herein.
2. The adequacy of the Program's internal control over financial reporting.
3. Compliance with applicable laws and regulations.

OES has defined both questioned costs and costs recommended for disallowance. Questioned costs are costs which require additional support from the grantee or which require an allowable interpretation by OES. Costs recommended for disallowance are costs that we have documentary evidence beyond reasonable doubt that the grantee is in violation of legislative or regulatory requirements, or specific conditions of pertinent grants. Costs questioned or recommended for disallowance result from audit procedures applied on a sample basis and may not represent total costs that may have been questioned or disallowed had all expenditures been tested. We noted no costs that we consider to be questioned or disallowed costs as defined above.

MARIN COUNTY DISTRICT ATTORNEY

VICTIM WITNESS ASSISTANCE PROGRAM GRANT FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

Background

The Program provides advocacy and direct services to victims and witnesses of crimes. The funded activities for these persons include:

- Crisis Intervention
- Emergency Assistance
- Resource and Referral Counseling
- Direct Follow-up Counseling
- Property Return Assistance
- Orientation to the Criminal Justice System
- Court Escort/Court Support
- Case Status/Case Disposition Information
- Notification of Family and Friends
- Employer Notification
- Victim of Crime Claims Assistance

Significant accounting policies

Description of Reporting Entity

The Program statements represent the status of cash and results of operations of the Marin County District Attorney's Office Program. The Program was funded by grants from OES. The accompanying Program statements present only the activities of the Program and are not intended to present the financial position and result of operation of the DA in conformity with accounting principles generally accepted in the United States of America.

Basis of Presentation - Fund Accounting

The accounts of the Marin County District Attorney's Office are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Basis of Accounting - Modified Accrual

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds and trusts and agency funds are accounted for using the modified accrual basis of accounting.

MARIN COUNTY DISTRICT ATTORNEY

VICTIM WITNESS ASSISTANCE PROGRAM GRANT FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

Revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined and "available" means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund's liability is incurred.

Matching Fund Requirements

There are no matching fund requirements in the Program.

Cash on Hand

The negative cash on hand of \$48,899 represents expenditures incurred and paid by the program during the grant award period, but not yet reimbursed by OES.

Grant Period

The DA was awarded a total budget of \$178,157 for the period from July 1, 2007 through June 30, 2008.

Exit Conference

The audit results and the audit report process were discussed with the representatives of the Marin County District Attorney's Office on October 15, 2008. It was explained to those in attendance that the results were subject to a final review prior to release of the draft report. Any changes made based upon this review would be incorporated into the report.

CURRENT YEAR FINDINGS

MARIN COUNTY DISTRICT ATTORNEY

VICTIM WITNESS ASSISTANCE PROGRAM GRANT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

CURRENT YEAR FINDINGS

As a result of our audit test work, evaluation of the internal control over financial reporting, and review of the Marin County District Attorney's Office compliance with applicable laws and regulations, no findings were identified in the current grant periods.

PRIOR YEAR FINDINGS

MARIN COUNTY DISTRICT ATTORNEY

VICTIM WITNESS ASSISTANCE PROGRAM GRANT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

PRIOR YEAR FINDINGS

In accordance with our prior audit of the Marin County District Attorney's Office compliance with applicable laws and regulations, no findings were identified in the prior year grant period.



C. G. UHLENBERG LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

PEGGY H. CHEN, C.P.A. JEFFREY J. IRA, C.P.A. KATHERINE CHAO, C.P.A. JULIE T. LIN, C.P.A.

INDEPENDENT AUDITOR'S REPORT

State of California
Office of Emergency Services
Executive Offices Division
3650 Schriever Ave.
Mather, CA 95655

We have audited the Status of Cash (Exhibit A), Statement of Approved Budget and Cumulative Expenditures, (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C), of the Marin County District Attorney's Office, for the grant awarded by the State of California, Office of Emergency Services ("OES"), noted below.

<u>Grant Number</u>	<u>Audit Period</u>
VW07260210	07/01/07 ~ 06/30/08

The amounts included in the Program statements are the responsibility of management. Our responsibility is to express an opinion on these statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Program statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Program statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Program statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Program prepared Report of Expenditures and Request for Funds ("OES form 201") forms in accordance with OES requirements. The accounting practices used to prepare the OES form 201s may differ in some respects from generally accepted accounting principles of the United States of America. Accordingly, the accompanying program statements, which are based in part on the OES form 201, are not intended to present the financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the program statements referred to in the first paragraph present fairly, in all material respects, the status of cash, the approved budget and cumulative expenditures and the allowable costs for the grant and grant period audited.



In accordance with *Government Auditing Standards*, we have also issued our reports dated October 15, 2008 on our consideration of the Marin County District Attorney's Office internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the State of California, Office of Emergency Services and the Marin County Victim Witness Assistance Program's management and is not intended to be, and should not be, used by anyone other than these specified parties.

C. D. Uhlenberg LLP

October 15, 2008
Redwood City, California



C. G. UHLENBERG LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

PEGGY H. CHEN, C.P.A. JEFFREY J. IRA, C.P.A. KATHERINE CHAO, C.P.A. JULIE T. LIN, C.P.A.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

State of California
Office of Emergency Services
Executive Offices Division
3650 Schriever Ave.
Mather, CA 95655

We have audited the Status of Cash (Exhibit A), Statement of Approved Budget and Cumulative Expenditures (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C), of the Marin County District Attorney's Office for the grant awarded by the State of California, Office of Emergency Services noted below, and have issued our report thereon dated October 15, 2008.

<u>Grant Number</u>	<u>Audit Period</u>
VW07260210	07/01/07 ~ 06/30/08

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

In planning and performing our audit, we considered the Marin County District Attorney's Office internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Marin County District Attorney's Office internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Marin County District Attorney's Office internal control over financial reporting.

The management of the Program is responsible for establishing and maintaining internal controls over financial reporting. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of policies and procedures of internal control components. The objectives of internal control over financial reporting are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the OES form 201. Because of inherent limitations in internal control over financial reporting,



errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the internal control over financial reporting to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant policies and procedures of internal control components in the following categories:

Accounting Controls

- Cash disbursements
- Cash receipts
- General ledger

Administrative Controls

- Financial reporting (OES form 201)
- Grant budget
- Cash management

Our consideration of the internal control over financial reporting included all of the categories listed above. The purpose of our consideration of the internal control over financial reporting was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the program statements.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's program statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the program statements for the grant will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.



This report is intended solely for the information and use of the State of California, Office of Emergency Services and the Marin County Victim Witness Assistance Program's management and is not intended to be, and should not be, used by anyone other than these specified parties.

C. D. Uhlenberg LLP

October 15, 2008
Redwood City, California



C. G. UHLENBERG LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

PEGGY H. CHEN, C.P.A. JEFFREY J. IRA, C.P.A. KATHERINE CHAO, C.P.A. JULIE T. LIN, C.P.A.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

State of California
Office of Emergency Services
Executive Offices Division
3650 Schriever Ave.
Mather, CA 95655

We have audited the Status of Cash (Exhibit A), Statement of Approved Budget and Cumulative Expenditures (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C), of the Marin County District Attorney's Office for the grant awarded by the State of California, Office of Emergency Services noted below, and have issued our report thereon dated October 15, 2008.

<u>Grant Number</u>	<u>Audit Period</u>
VW07260210	07/01/07 ~ 06/30/08

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Compliance with laws, regulations, contracts and grants applicable to personnel services, employee benefits, travel, consulting services, and operating expenses is the responsibility of the Program. As part of obtaining reasonable assurance about whether the Program statements are free of material misstatement, we performed tests of the Program's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, the objective of our audit of the Program statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the Marin County District Attorney's Office complied, in all material respects, with the provisions referred to in the third paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Marin County District Attorney's Office had not complied, in all material respect, with those provisions.



This report is intended solely for the information and use of the State of California, Office of Emergency Services and the Marin County Victim Witness Assistance Program's management and is not intended to be, and should not be, used by anyone other than these specified parties.

C. D. Uhlenberg LLP

October 15, 2008
Redwood City, California

EXHIBITS

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

FORM 201 (REV. 5/06)

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95655

(1) RECIPIENT: COUNTY OF MARIN (1) IMPLEMENTING AGENCY: DISTRICT ATTORNEY (2) PROJECT TITLE: VICTIM WITNESS ASSISTANCE
(6) ADDRESS: 3501 CIVIC CENTER DRIVE, ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER: VW 07 26 0210 (5) FED. EMPLOYER IDENTIFICATION NO: 94-6000519
(6) BILLING PERIOD <input type="checkbox"/> FINAL 07/01- 09/30/07 CLAIM #1

(7) CONTACT PERSON HELEN DONAHEY (8) PHONE NUMBER 415-499-6383 (9) E-MAIL ADDRESS HDONAHEY@CO.MARIN.CA.US (10) FAX NUMBER 415-499-3719

	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM:			VOCA		VWA	
CATEGORY - REQUEST						
(A) PERSONAL SERVICES (+)			\$17,996		\$784	\$18,780
(B) OPERATING EXPENSES (+)			\$0		\$0	\$0
(C) EQUIPMENT (+)			\$0		\$0	\$0
CATEGORY - MATCH			NO MATCH REQUIREMENT		NO MATCH REQUIREMENT	
(A) PERSONAL SERVICES (-)			\$0		\$0	\$0
(B) OPERATING EXPENSES (-)			\$0		\$0	\$0
(C) EQUIPMENT (-)			\$0		\$0	\$0
ADVANCE - RECOUPED						
(A) PERSONAL SERVICES (-)			\$0		\$0	\$0
(B) OPERATING EXPENSES (-)			\$0		\$0	\$0
(C) EQUIPMENT (-)			\$0		\$0	\$0
TOTAL TO BE PAID			\$17,996		\$784	\$18,780

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

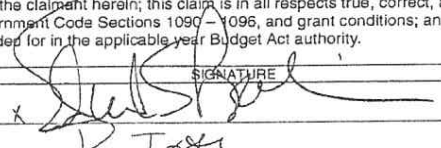
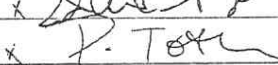
(13)	TYPED NAME	SIGNATURE	DATE
PROJECT DIRECTOR	Kathryn Mitchell		10/03/07
FINANCIAL OFFICER	Peggy Toth		10-02-07

EXHIBIT D

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

FORM 201 (REV. 5/06)

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95655

(1) RECIPIENT: COUNTY OF MARIN (1) IMPLEMENTING AGENCY: DISTRICT ATTORNEY (2) PROJECT TITLE: VICTIM WITNESS ASSISTANCE
(5) ADDRESS: 3501 CIVIC CENTER DRIVE, ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER: VW 07 26 0210 (5) FED. EMPLOYER IDENTIFICATION NO: 94-6000519
(6) BILLING PERIOD <input type="checkbox"/> FINAL 10/01- 12/31/07 CLAIM #2

(7) CONTACT PERSON HELEN DONAHEY (8) PHONE NUMBER 415-499-6383 (9) E-MAIL ADDRESS HDONAHEY@CO.MARIN.CA.US (10) FAX NUMBER 415-499-3719

	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM:			OT VOCA		OT VWA	
CATEGORY - REQUEST						
(A) PERSONAL SERVICES (+)			\$8,759		\$26,896	\$35,655
(B) OPERATING EXPENSES (+)			\$0		\$7,044	\$7,044
⊗ EQUIPMENT (+)			\$0		\$0	\$0
CATEGORY - MATCH			NO MATCH REQUIREMENT		NO MATCH REQUIREMENT	
(A) PERSONAL SERVICES (-)			\$0		\$0	\$0
(B) OPERATING EXPENSES (-)			\$0		\$0	\$0
⊗ EQUIPMENT (-)			\$0		\$0	\$0
ADVANCE - RECOUPED						
(A) PERSONAL SERVICES (-)			\$0		\$0	\$0
(B) OPERATING EXPENSES (-)			\$0		\$0	\$0
⊗ EQUIPMENT (-)			\$0		\$0	\$0
TOTAL TO BE PAID			\$8,759		\$33,940	\$42,699

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13)	TYPED NAME	SIGNATURE	DATE
PROJECT DIRECTOR	Kathryn Mitchell	<i>Kathryn Mitchell</i>	1-28-08
FINANCIAL OFFICER	Peggy Toth	<i>Helen Donahey</i>	1/28/08

EXHIBIT D

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

FORM 201 (REV. 5/06)

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95655

(1) RECIPIENT: COUNTY OF MARIN (1) IMPLEMENTING AGENCY: DISTRICT ATTORNEY (2) PROJECT TITLE: VICTIM WITNESS ASSISTANCE
(6) ADDRESS: 3501 CIVIC CENTER DRIVE, ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER: VW 0726 0210 (5) FED. EMPLOYER IDENTIFICATION NO: 94-5000519
(6) BILLING PERIOD <input type="checkbox"/> FINAL 1/01 - 3/31/08 CLAIM #3

(7) CONTACT PERSON HELEN DONAHEY (8) PHONE NUMBER 415-499-6383 (9) E-MAIL ADDRESS HDONAHEY@CO.MARIN.CA.US (10) FAX NUMBER 415-499-3719

	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM:			VOCA		VWA	
CATEGORY - REQUEST						
(A) PERSONAL SERVICES (+)			\$31,881		\$35,129	\$67,010
(B) OPERATING EXPENSES (+)			\$0		\$769	\$769
⊗ EQUIPMENT (+)			\$0		\$0	\$0
CATEGORY - MATCH			NO MATCH REQUIREMENT		NO MATCH REQUIREMENT	
(A) PERSONAL SERVICES (-)			\$0		\$0	\$0
(B) OPERATING EXPENSES (-)			\$0		\$0	\$0
⊗ EQUIPMENT (-)			\$0		\$0	\$0
ADVANCE - RECOUPED						
(A) PERSONAL SERVICES (-)			\$0		\$0	\$0
(B) OPERATING EXPENSES (-)			\$0		\$0	\$0
⊗ EQUIPMENT (-)			\$0		\$0	\$0
TOTAL TO BE PAID			\$31,881		\$35,898	\$67,779

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

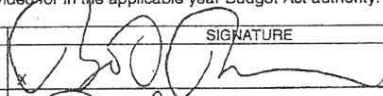
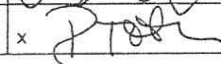
(13)	TYPED NAME	SIGNATURE	DATE
	PROJECT DIRECTOR Kathryn Mitchell		4/24/08
	FINANCIAL OFFICER Peggy Toth		4/24/08

EXHIBIT D

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

FORM 201 (REV. 5/06)

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95655

(1) RECIPIENT: COUNTY OF MARIN (1) IMPLEMENTING AGENCY: DISTRICT ATTORNEY (2) PROJECT TITLE: VICTIM WITNESS ASSISTANCE
(6) ADDRESS: 3501 CIVIC CENTER DRIVE, ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER: VW 0726 0210 (5) FED. EMPLOYER IDENTIFICATION NO: 94-6000519
(6) BILLING PERIOD <input checked="" type="checkbox"/> FINAL 4/01 - 6/30/08 CLAIM #4

(7) CONTACT PERSON HELEN DONAHEY (8) PHONE NUMBER 415-499-6383 (9) E-MAIL ADDRESS HDONAHEY@CO.MARIN.CA.US (10) FAX NUMBER 415-499-3719

	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM:			VOCA		VWA	
CATEGORY - REQUEST						
(A) PERSONAL SERVICES (+)			\$20,190		\$28,467	\$48,657
(B) OPERATING EXPENSES (+)			\$0		\$242	\$242
⊙ EQUIPMENT (+)			\$0		\$0	\$0
CATEGORY - MATCH			NO MATCH REQUIREMENT		NO MATCH REQUIREMENT	
(A) PERSONAL SERVICES (-)			\$0		\$0	\$0
(B) OPERATING EXPENSES (-)			\$0		\$0	\$0
⊙ EQUIPMENT (-)			\$0		\$0	\$0
ADVANCE - RECOUPED						
(A) PERSONAL SERVICES (-)			\$0		\$0	\$0
(B) OPERATING EXPENSES (-)			\$0		\$0	\$0
⊙ EQUIPMENT (-)			\$0		\$0	\$0
TOTAL TO BE PAID			\$20,190		\$28,709	\$48,899

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

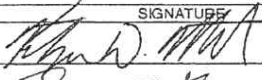

(13)	TYPED NAME		SIGNATURE	DATE
PROJECT DIRECTOR	Kathryn Mitchell	x		7/23/08
FINANCIAL OFFICER	Peggy Toth	x		07/15/08

EXHIBIT D